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MEMORANDUM

To: Madam Chairperson and Members of the Committee on Assessment and Taxation
From: Office of Revisor of Statutes
Date: January 25, 2023
Subject: Senate Bill No. 22

Summary

Senate Bill No. 22 would provide a sales tax exemption for certain purchases and sales by the Johnson County Christmas Bureau Association.

The bill would amend K.S.A. 2022 Supp. 79-3606 to provide a retailers' sales tax exemption for "all sales of tangible personal property and services purchased by or on behalf of the Johnson county Christmas bureau association that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code for the purpose of providing food, clothing, cleaning supplies, personal care items and other necessities of life to those in need and desiring assistance and all sales of tangible personal property by or on behalf of such organization."

The bill would take effect from and after its publication in the statute book.